



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PUBLIC ACCOUNTS AUDITOR IV

Job Number: 20001680

Job Code: 91790V151116

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 08/16/1990

Job Revised: 08/16/2015

Grade: 15 Salary (MIN - MID):

\$19,882-\$26,339 - Hourly

\$3,230.84-\$4,280.10 - 37.5 Hr. Monthly Salary

\$3,446.22-\$4,565.44 - 40 Hr. Monthly Salary

Special Entrance Rate:

\$21,084 - Hourly

\$3,426.16 - 37.5 Hr. Monthly Salary

\$3,654.56 - 40 Hr. Monthly Salary

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Under limited direct supervision, performs complex procedures in the audit of local and state records. May serve as auditor-in-charge when more complex audits are performed; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

EXPERIENCE:

Must have three years of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

A master's degree in accounting or business administration or certification as a Certified Public Accountant or Certified Fraud Examiner substitute for one year of the required experience.

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Completes complex portions of the audit program relating to internal control evaluation, account balance testing, and compliance with applicable local, state, and federal laws/regulations (all of which involve interpretation of complicated governmental accounting principles involving subjects such as budgetary controls, accruals, long-term liabilities, revenue recognition, risk classification of deposits, and others as required). Applies different internal control evaluation techniques, statistical sampling techniques, effective writing skills, and information technology concepts when conducting audits. At direction of the Audit Manager, may serve as auditor-in-charge, performing audit program steps relating to planning, administration, review of work papers, assignments of work, on-the-job training, and arriving at conclusions and reporting. Prepares audit comments and audit report for review by superiors. Learns to audit special operations of the state and/or to supervise an audit team. As part of an audit team, participates in the examination of financial statements for third-party reliance.

UNIQUE PHYSICAL REQUIREMENTS:

Normal physical activity is required.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Work is performed in an office environment. Periodic overnight travel is required to perform on-site audit procedures and to attend training opportunities as assigned.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.